

## COMMENTARY

## Let's find ways to make MCBA even more meaningful

Welcome to 2003 at the MCBA! This is an exciting time for the Maricopa County Bar Association and with the help of the rest of the board members and the able staff led by Executive Director Brenda Thomson, we will take advantage of the opportunities before us.

All of this will occur with the MCBA facing the challenges caused by the tough economic times. The MCBA has existed since 1893 and has weathered a variety of booms and busts in the Arizona economy. I feel confident that we will continue to provide top service to the MCBA members.

As the incoming president, I solicit your help in identifying the goods and services you expect from your MCBA membership. We will look at all suggestions to make this asso-

Yvonne R.  
**HUNTER**  
MCBA  
PRESIDENT



ciation meaningful to you. My commitment to you as president is to find ways to say, "Yes, as a member, you deserve this from the MCBA." We may have to break some traditions to get there, and maybe operate in a new way, but I think it will make the MCBA stronger in the long run. Best of all, if we can make the change for the better, our members will be better served.

I look forward to hearing from you! ■

## Paralegal Division, year two

By **Garth A. Harris**  
Paralegal Division President

It seems that the older I get, the faster each new year passes. One year ago this month the Paralegal Committee became the Paralegal Division. What makes me very proud to be a member of the Maricopa County Bar Association is how we, as paralegals, are seen by the MCBA as valuable contributing members of the legal community. That recognition and respect has proven to be the primary catalyst to our division's development and growth.

I could write volumes on the accomplishments and contributions made this past year by many of our members. I hope it is enough to say that those who have served or made contributions have established themselves in the history of the Paralegal Division.

As we enter this new year, new and old members are stepping forward to assume leadership roles and contribute in some manner to the continued growth and expansion of the division and its programs. Each of our officers and board members has contributed to both the growth and integrity of the paralegal profession, as well as this division. (Read about our officers and board members on page 12 of this issue of *Maricopa Lawyer*.)

Our membership increased 14 percent last year, due to the benefits offered by the Paralegal Division through the MCBA. One of our division's goals for 2003 is to continue this tradition of offering great benefits, unlimited opportunities and diversified programs

that will aid in the continued enhancement of the legal profession.

We continue to seek interested persons to become involved with many of our committees and programs. Should you like more information, contact either Sharon Frye, the MCBA's Paralegal Division director, or me. Contact and other information is available on our Paralegal Division website. [www.maricopaparalegals.org](http://www.maricopaparalegals.org).

For those of you who have recognized the Paralegal Division's valuable contributions to the Maricopa County legal community, please introduce us to someone who doesn't know. ■

### Legal Brief

■ Pamela Samuelson, Chancellor's Professor of Law and Information Management at the University of California Berkeley will deliver the Hogan & Hartson Jurimetrics Lecture in Honor of Lee Loevinger at the Arizona State University College of Law at 4:30 p.m. Feb. 17. She also has served as director of the Berkeley Center for Law & Technology since 1996. Hogan & Hartson endowed the annual Jurimetrics Lecture Series to honor Loevinger, a former partner in the firm who has been an active supporter of the ASU Center for Law Science and Technology. A reception will follow the lecture immediately. The event is free and open to the public. ■

## Give the gift of life at Barristers Ball

By **Lori A. Higuera**  
MCBA/YLD President  
and

**Andy Everroad**  
MCBA/YLD President-elect

As incoming president of the Maricopa County Bar Association's Young Lawyers Division, I look forward to another year of improving our community as well as the professional and personal well being of young lawyers through charity and education.

The first such opportunity this year is the YLD's annual Barristers Ball, which will be held Feb. 1. I have asked Andy Everroad, the YLD president-elect and chairman of the 2003 Barristers Ball, to spend the remainder of this column informing you of this worthy event.

As chairman of the 2003 Barristers Ball, I am excited to help organize a function that raises money for a worthy cause. This year's beneficiary, Donor Network of Arizona, promotes a cause with personal significance.

Almost a year ago, my wife and I spent the night in the pediatric ICU of the University of California San Francisco Medical Center with Isabella, the six-month-old daughter of our good friends, Wade and Melanie Harris. Only four months earlier, Isabella was diagnosed with biliary atresia, a disease that prevented her liver from eliminating toxic bile from her system. Her liver was dying, and she desperately needed a liver transplant. Unfortunately, the ensuing weeks and months failed to provide Isabella with a new liver. Out of time and out of options, the doctors tested Wade and Melanie for compatibility as live donors. Melanie was a match, and the Harris family started the New Year with a move to San Francisco for the mother-daughter surgery.

So in the early hours of Feb. 1, my wife and I stared down at a little diaper-clad baby, riddled with tubes and sporting an incision that separated her top from her bottom. Despite hours of surgery, the intrusion of a respirator and the restriction—  
— See **Barristers Ball** on page 8

## Bravo to court for Rule 26(c) changes

### Editor:

November was a historic month, not only with a cliffhanger election but courageous action by the Arizona Supreme Court ordering an end to trial secrecy and Maricopa County Attorney Rick Romley addressing accountability in a police shooting.

The Arizona Supreme Court ordered that records of misconduct no longer be sealed over the opposition of a powerful coalition, some of who had helped eliminate from the Arizona Constitution the provision that the business of the courts be done in open court. Public safety should always be the courts' first consideration. The deaths and injuries that could have been avoided with early disclosure of the Firestone Tire-Ford Explorer defects is a prime example of the public's need to know.

For most of this county's history, the courthouse had been the daytime center of activity. What was taking place there was known by the community. Now the public is better informed on distant, often irrelevant matters and unaware that a neighbor was needlessly injured or defrauded. It is less likely that we would have

## LETTER TO THE EDITOR

been plagued by land fraud in the '70s had we known that the same lot was being sold to four different buyers. The same goes for the savings and loan failure of the '80s and investment shams of the '90s. When doors and records are open the standard of care increases.

Those objecting to release of information cite "increasing court costs and bogging down the system." The costs now are among the highest in the country and the system for 20 years has relied on adjudication outside the courthouse to resolve over-crowded dockets.

Improved communications will assure more and quicker justice and avoid duplication of effort, as several similar cases may be pending at any given time.

**Richard T. Tracy Sr.**  
Mesa ■



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Errors will be corrected in a subsequent issue.

The MCBA does not necessarily endorse the views expressed by contributors and advertisers. The editorial policy is available upon request.

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# Deadline approaches for filing tax claims

By **Kenneth W. Reeves III**  
Maricopa Lawyer

In the "old days," before Arizona adopted an approach to reporting income that was based on amounts reported on taxpayers' federal income-tax returns, the state taxed corporate dividends depending on whether

the paying corporation was headquartered in or did most of its business in this state. "Local" corporations' dividends were subtracted from income for income-tax purposes. "Foreign" corporations' dividends were not.

Some taxpayers thought the distinction violated the Commerce Clause of the U.S.

Constitution and unfairly taxed taxpayers who invested in "foreign" corporations — obviously the majority of all corporations. So they did what any red-blooded American taxpayer would do in the circumstances: they sued the state on their own behalf and on behalf of all other taxpayers who were similarly situated.

*Estate of Ladewig v. Arizona Dept of Revenue* was never resolved on the merits because it was settled after the Supreme Court decided that the plaintiffs were entitled to bring the action as a class action. Last fall, the state entered into a settlement agreement to pay refunds to taxpayers who paid taxes on out-of-state dividends for tax years 1986-89. Notices of the settlement, the opportunity to opt out of it and the deadline for filing claims for refunds on the part of taxpayers who did not receive notice of their inclusion in the class were mailed out at the end of October and beginning of November.

Taxpayers who received notices and who do not opt out of the settlement need only wait. Early in 2004, they should receive estimates of the refunds due them together with the amount of interest to be paid. Payments will be made over a four-year period, though smaller refunds may be paid in their entirety in the first year of the process. The first installments are

expected to be mailed before the end of 2004, and the state Department of Revenue predicts that 50 percent of the total refund will be paid as part of the first round of refunds. The total for refunds, interest, attorneys' fees and expenses of administering the settlement has been capped at \$350 million.

The trap is that some taxpayers will not have received notices or will not have been identifiable from the data used by the Department of Revenue. Nevertheless, those taxpayers, their representatives or successors in interest must file claims for refund to be included in the class. Claims must be filed not later than Jan. 30.

It is important for attorneys who represent individuals, especially in the tax and estate administration areas, to conduct some sort of review of the clients they represented in 1986-90 to insure that they do not get lost in the shuffle. This is imperative for lawyers who acted in a fiduciary capacity (such as personal representative, trustee or attorney in fact for tax matters) during those years.

More information is readily available from the attorneys representing the plaintiffs by going to [www.dividendrefundsclassaction.com](http://www.dividendrefundsclassaction.com) or from the state Department of Revenue at [www.revenue.state.az.us](http://www.revenue.state.az.us). ■

## Paralegals donate \$640 to school



PHOTO BY SYBIL TAYLOR AYCH

At its Dec. 10 meeting, the Paralegal Division presented \$640 to the William K. Eaton School. The division has adopted the school as a community-service project. The Mesa school is a self-contained residential school providing regular junior high and high school classes for emotionally and learning disabled children. Carol Meier (center) a teacher from the Eaton School, accepted the funds on behalf of the school. Paralegal Division board member Theresa Prater (left) and Paralegal Division Outreach Committee Chair Alaina Boersen (right) presented the donation.

## Barristers Ball...

Continued from page 2

tion of being bound to the hospital bed, Isabella stared back...and smiled. Isabella had just received a new liver, and I experienced a moment that may never be matched.

Isabella now is almost 18 months old, one of the few infants to survive the combination of biliary atresia and the lack of organ donors. The reality, though, is that more than 80,000 infants, children and adults — more than 1,000 in Arizona alone — are waiting for an organ transplant. At the same time, Arizona falls near last place for organs recovered per capita.

At this year's Barristers Ball, through a silent auction and casino tables, volunteers from the Donor Network of Arizona and the YLD will raise money to help meet the desperate need for registered organ donors in Arizona. I would not wish Isabella's journey on anyone, but I do wish everyone could experience the miracle that takes place with a successful organ

transplant and the gift of a second chance at life.

I encourage everyone to complete an organ-donor card. You can visit the Donor Network of Arizona at [www.dnaz.org](http://www.dnaz.org), where you can download an organ-donor card by clicking the link near the bottom left of the home page.

You can help the Donor Network of Arizona in several ways. First, some of your clients or contacts may want to be a corporate sponsor of this year's Barristers Ball and help defray the costs of the event. Second, we are looking for law firms, government agencies, bar associations and individuals to attend the ball and host tables. Finally, we always are thrilled to receive items for the silent auction. For more information, please call me at 602-776-5951 or email me at [aeverroad@bffb.com](mailto:aeverroad@bffb.com). Alternatively, contact Shane Clays at the MCBA at [sclays@mcbabar.org](mailto:sclays@mcbabar.org). Table host forms can be found on the MCBA website at [www.maricopabar.org](http://www.maricopabar.org). The YLD looks forward to seeing you on Feb. 1. ■

## Join the MCBA Technology Section Today!

### WHY?

Network with colleagues and learn more about legal, regulatory and policy issues affecting cyberspace and the computer, telecom and wireless industries, including: e-commerce, licensing, computer law, intellectual property rights, information law, privacy, email, encryption, copyrights, trademarks and patents.

### WHEN?

The MCBA Technology Section meets on the third Thursday of every month at 7:30am at the MCBA office (303 E. Palm Lane, Phoenix). Breakfast is provided.

Stop by and check us out!  
Next meeting: January 23rd.

### WHAT'S NEW?

**January 30, 2003:** *Legal Pitfalls in Cyberspace & Wireless Networks*. Join us for this threehour seminar for all attorneys who represent clients who communicate through the Internet, email or wireless technology.

**February 2003:** Section Spring Social

### HOW?

Contact Carrie Klein at the MCBA for information on the section and upcoming seminars at 602.257.4200 ext. 137 or [cklein@mcbabar.org](mailto:cklein@mcbabar.org).

Don't miss out on this terrific opportunity to get involved!



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